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STATE DOCUMENTS

## South Carolina General Assembly



### Fiscal Accountability Act Summary Report to the General Assembly For the Quarter October - December, 1980



**Legislative Audit Council**

FISCAL ACCOUNTABILITY ACT  
SUMMARY REPORT TO THE GENERAL ASSEMBLY  
FOR THE PERIOD OCTOBER - DECEMBER 1980

LEGISLATIVE AUDIT COUNCIL

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Chairman, Ways & Means  
Committee

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Committee

## PREFACE

This volume contains summaries of the State's expenditures for the second quarter of FY 80-81 and summaries of other information required by the Fiscal Accountability Act (Act 561). A 30-day period after the end of each quarter is provided for agencies to submit reports under the Act. After the data is collected, it is stored at the Audit Council for future reference and summaries are prepared for inclusion in this report to the General Assembly.

The reporting system for the Fiscal Accountability Act is now almost completely automated except for the quarterly personnel reporting requirements and the biennial organization chart submission. Most of the purchasing, budget and expenditure data is stored on microfiche. Those who wish to review more detailed data than is contained in this report should contact the Audit Council at 758-5322.

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## INTRODUCTION

In order to reduce printing, distribution, and storage costs, the quarterly report summarizing the data from the Fiscal Accountability Act reporting system has been condensed. The reporting requirements of the Act encompass most areas of agency management-commodity purchasing, personnel and fiscal activities. Detailed data about budget and expenditure and purchasing activities are on file in microfiche at the Audit Council. The State Personnel Division maintains current organization charts from each State agency. Anyone desiring information from this data should contact the Audit Council at 758-5322, the State Personnel Division, 758-8580, or the Division of General Services, 758-2531.

The Audit Council has recommended that the entire fiscal reporting system developed for the Fiscal Accountability Act be transferred to the Office of the Comptroller General. It will then be incorporated into the new Statewide Accounting and Reporting System (STARS). This will eliminate unnecessary duplication and improve the efficiency and timeliness of providing useful information to the General Assembly.

I. EXPLANATION OF TABLE 1. Summary of Employee Positions for State Agencies.

Columns 1 through 8 contain data reported quarterly by State agencies in accordance with Act 561. Column 9 shows the total number of filled, permanent, classified and unclassified positions carried on the computer records of the State Personnel Division as of December 31, 1979. Differences between totals in column 8 (73,301) and column 9 (61,615) are attributable to one or more of the following:

1. There are no precise standard statewide definitions for a State employee nor for what constitutes a position covered under Act 561.
2. In order to submit the Personnel Summary Reports by the deadline, some agencies use cut-off dates as early as thirty days in advance of the cut-off date used by State Personnel.
3. Some agencies make changes on the Personnel Summary Report prior to sending the changes through the personnel system.
4. The colleges and universities were asked to report the total number of persons who passed through their temporary/part-time positions including graduate assistantships and undergraduate work study positions.

The Fiscal Accountability Act, as amended, requires that agencies submit major organizational changes and position summaries on a quarterly basis. Complete organization charts are due in mid-January biennially. The State Personnel Division has not yet developed a procedure which utilizes their automated records system to produce complete and current reports of employee positions in State agencies which satisfy the intent of the Fiscal Accountability Act.

The Personnel Division has recommended that the quarterly reporting requirement be changed to a semi-annual requirement. The Audit Council concurs with the recommendation.

TABLE I

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

-2-

| Agency                     | VACANT POSITIONS                 |                                |                                  | FILLED POSITIONS                 |                                |                                  |   |   |   |
|----------------------------|----------------------------------|--------------------------------|----------------------------------|----------------------------------|--------------------------------|----------------------------------|---|---|---|
|                            | (1)<br>Unclassified<br>Positions | (2)<br>Classified<br>Positions | (3)<br>Total Vacant<br>Positions | (4)<br>Unclassified<br>Positions | (5)<br>Classified<br>Positions | (6)<br>Total Filled<br>Positions | (7)<br>Temporary/<br>Part-Time<br>Positions | (8)<br>Grand Total<br>of Positions<br>(3 + 6 + 7) | (9)<br>Verified by<br>State Personnel<br>12-31-80 |
| Adjutant General           | 0                                | 4                              | 4                                | 1                                | 108                            | 109                              | 0   | 113   | 114   |
| Aeronautics Commission     | 0                                | 2                              | 2                                | 1                                | 34                             | 35                               | 0   | 37  | 36  |
| Aging, Commission On       | 0                                | 2                              | 2                                | 1                                | 29                             | 30                               | 0   | 32  | 31  |
| Agriculture, Dept. of      | 0                                | 22                             | 22                               | 4                                | 197                            | 201                              | 86  | 309   | 221   |
| Alcoholic Bev. Cntl. Comm. | 0                                | 2                              | 2                                | 3                                | 59                             | 62                               | 0   | 64  | 64  |
| Alcoholic & Drug Abuse     | 0                                | 11                             | 11                               | 1                                | 75                             | 76                               | 8   | 95  | 86  |
| Appellate Defense, Comm on | 0                                | 1                              | 1                                | 1                                | 10                             | 11                               | 5   | 17  | 17  |
| Arch Exams, St. Bd. of     | 0                                | 0                              | 0                                | 1                                | 1                              | 2                                | 0   | 2   | 2   |
| Arch. & Hist., Dept. of    | 0                                | 4                              | 4                                | 1                                | 126                            | 127                              | 0   | 131   | 131   |
| Arts Commission            | 3                                | 15                             | 18                               | 1                                | 33                             | 34                               | 7   | 59  | 52  |
| Attorney General           | 0                                | 8                              | 8                                | 17                               | 185                            | 202                              | 0   | 210   | 210   |
| Auctioneers Commission     | 0                                | 0                              | 0                                | 1                                | 1                              | 2                                | 1   | 3   | 2   |
| Auditor, State             | 0                                | 14                             | 14                               | 2                                | 150                            | 152                              | 0   | 166   | 165   |
| Barber Exam., Bd. of       | 0                                | 0                              | 0                                | 0                                | 5                              | 5                                | 0   | 5   | 5   |
| Blind, Comm for the        | 0                                | 7                              | 7                                | 1                                | 136                            | 137                              | 0   | 144   | 144   |
| Children's Bureau          | 0                                | 2                              | 2                                | 1                                | 30                             | 31                               | 0   | 33  | 33  |
| Child Foster Care Rev. Bd. | 0                                | 0                              | 0                                | 1                                | 11                             | 12                               | 1   | 13  | 12  |
| Chiro Exams, Bd. of        | 0                                | 0                              | 0                                | 1                                | 0                              | 1                                | 0   | 1   | 1   |



TABLE I

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

-3-

| Agency                    | VACANT POSITIONS                 |                                |                                  | FILLED POSITIONS                 |                                |                                  |   |   |   |
|---------------------------|----------------------------------|--------------------------------|----------------------------------|----------------------------------|--------------------------------|----------------------------------|---|---|---|
|                           | (1)<br>Unclassified<br>Positions | (2)<br>Classified<br>Positions | (3)<br>Total Vacant<br>Positions | (4)<br>Unclassified<br>Positions | (5)<br>Classified<br>Positions | (6)<br>Total Filled<br>Positions | (7)<br>Temporary/<br>Part-Time<br>Positions | (8)<br>Grand Total<br>of Positions<br>(3 + 6 + 7) | (9)<br>Verified by<br>State Personnel<br>12-31-80 |
| Citadel                   | 6                                | 10                             | 16                               | 211                              | 335                            | 546                              | 6   | 568   | 568   |
| Clarks-Hill Russell Auth  | 0                                | 0                              | 0                                | 1                                | 2                              | 3                                | 0   | 3   | 3   |
| Clemson University        | 57                               | 95                             | 152                              | 1400                             | 2190                           | 3590                             | 2665  | 6407  | 3772  |
| Cnty. Aud. & Treasurers   | 0                                | 0                              | 0                                | 92                               | 0                              | 92                               | 0   | 92  | 92  |
| Coastal Council           | 0                                | 1                              | 1                                | 1                                | 24                             | 25                               | 3   | 29  | 26  |
| College of Charleston     | 9                                | 27                             | 36                               | 238                              | 325                            | 563                              | 5   | 604   | 604   |
| Comptroller General       | 0                                | 0                              | 0                                | 1                                | 62                             | 63                               | 1   | 64  | 63  |
| Confed Relic Room         | 0                                | 0                              | 0                                | 1                                | 4                              | 5                                | 0   | 5   | 5   |
| Consumer Affairs, Dept of | 0                                | 4                              | 4                                | 1                                | 34                             | 35                               | 0   | 39  | 39  |
| Contractor Lic Bd.        | 0                                | 0                              | 0                                | 1                                | 6                              | 7                                | 0   | 7   | 7   |
| Corrections, Dept. of     | 0                                | 272                            | 272                              | 1                                | 2017                           | 2018                             | 0   | 2290  | 2303  |
| Cos Art Exam Bd.          | 0                                | 0                              | 0                                | 1                                | 7                              | 8                                | 1   | 9   | 8   |
| Criminal Justice Acad.    | 0                                | 0                              | 0                                | 18                               | 44                             | 62                               | 0   | 62  | 54  |
| Dairy Commission          | 0                                | 0                              | 0                                | 1                                | 6                              | 7                                | 0   | 7   | 7   |
| Deaf & Blind, Sch for     | 3                                | 33                             | 36                               | 137                              | 283                            | 420                              | 47  | 503   | 456   |
| Dentistry, Bd. of         | 0                                | 2                              | 2                                | 1                                | 3                              | 4                                | 0   | 6   | 6   |
| Development Board         | 0                                | 2                              | 2                                | 1                                | 61                             | 62                               | 0   | 64  | 64  |
| Education, Dept. of       | 0                                | 46                             | 46                               | 1                                | 1037                           | 1038                             | 29  | 1113  | 1093  |

TABLE I

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

| Agency                      | VACANT POSITIONS                 |                                |                                  | FILLED POSITIONS                 |                                |                                  |   |   |   |
|-----------------------------|----------------------------------|--------------------------------|----------------------------------|----------------------------------|--------------------------------|----------------------------------|---|---|---|
|                             | (1)<br>Unclassified<br>Positions | (2)<br>Classified<br>Positions | (3)<br>Total Vacant<br>Positions | (4)<br>Unclassified<br>Positions | (5)<br>Classified<br>Positions | (6)<br>Total Filled<br>Positions | (7)<br>Temporary/<br>Part-Time<br>Positions | (8)<br>Grand Total<br>of Positions<br>(3 + 6 + 7) | (9)<br>Verified by<br>State Personnel<br>12-31-80 |
| ETV Commission              | 0                                | 22                             | 22                               | 1                                | 398                            | 399                              | 0   | 421   | 422   |
| Election Commission         | 0                                | 2                              | 2                                | 1                                | 14                             | 15                               | 0   | 17  | 17  |
| Employment Security Comm    | 0                                | 67                             | 67                               | 4                                | 1330                           | 1334                             | 0   | 1401  | 1428  |
| Engineering Exam Bd.        | 0                                | 0                              | 0                                | 1                                | 4                              | 5                                | 0   | 5   | 5   |
| Env. Sys. Oper, Bd. of Cert | 0                                | 0                              | 0                                | 1                                | 2                              | 3                                | 0   | 3   | 3   |
| Ethics Commission           | 0                                | 0                              | 0                                | 1                                | 3                              | 4                                | 0   | 4   | 4   |
| Fin Inst.-Con Fin           | 0                                | 0                              | 0                                | 1                                | 7                              | 8                                | 0   | 8   | 8   |
| Fin Inst.-Exam Div          | 0                                | 3                              | 3                                | 1                                | 23                             | 24                               | 0   | 27  | 27  |
| Fire Marshall, Div of St    | 0                                | 6                              | 6                                | 0                                | 26                             | 26                               | 1   | 33  | 32  |
| Forestry Commission         | 0                                | 17                             | 17                               | 1                                | 624                            | 625                              | 37  | 679   | 642   |
| Foresters, Bd of Reg        | 0                                | 0                              | 0                                | 0                                | 1                              | 1                                | 0   | 1   | 1   |
| Francis Marion College      | 1                                | 6                              | 7                                | 123                              | 156                            | 279                              | 0   | 286   | 286   |
| Funeral Services, Bd of     | 0                                | 0                              | 0                                | 0                                | 2                              | 2                                | 0   | 2   | 2   |
| General Services, Div of    | 0                                | 95                             | 95                               | 1                                | 491                            | 492                              | 13  | 600   | 589   |
| Hlth & Env. Cntl, Dept of   | 1                                | 219                            | 220                              | 19                               | 3477                           | 3496                             | 133   | 3849  | 3976  |
| Higher Educ, Comm on        | 0                                | 1                              | 1                                | 5                                | 13                             | 18                               | 1   | 20  | 20  |
| Higher Educ Tuft Grants     | 0                                | 0                              | 0                                | 1                                | 6                              | 7                                | 2   | 9   | 7   |
| Hwy & Pub Transp. Dept.     | 0                                | 386                            | 386                              | 3                                | 6419                           | 6422                             | 1   | 6809  | 6796  |

TABLE 1

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

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| Agency                    | VACANT POSITIONS                 |                                |                                  | FILLED POSITIONS                 |                                |                                  |   |   |   |
|---------------------------|----------------------------------|--------------------------------|----------------------------------|----------------------------------|--------------------------------|----------------------------------|---|---|---|
|                           | (1)<br>Unclassified<br>Positions | (2)<br>Classified<br>Positions | (3)<br>Total Vacant<br>Positions | (4)<br>Unclassified<br>Positions | (5)<br>Classified<br>Positions | (6)<br>Total Filled<br>Positions | (7)<br>Temporary/<br>Part-Time<br>Positions | (8)<br>Grand Total<br>of Positions<br>(3 + 6 + 7) | (9)<br>Verified by<br>State Personnel<br>12-31-80 |
| Housing Authority, St.    | 0                                | 6                              | 6                                | 1                                | 29                             | 30                               | 3   | 39  | 36  |
| Human Affairs Comm        | 0                                | 2                              | 2                                | 1                                | 43                             | 44                               | 3   | 49  | 46  |
| Industrial Comm           | 0                                | 2                              | 2                                | 9                                | 59                             | 68                               | 0   | 70  | 70  |
| Insurance Comm            | 0                                | 4                              | 4                                | 1                                | 116                            | 117                              | 0   | 121   | 121   |
| John de la Howe School    | 0                                | 6                              | 6                                | 15                               | 52                             | 67                               | 2   | 75  | 75  |
| Judicial                  | 4                                | 5                              | 9                                | 172                              | 163                            | 335                              | 6   | 350   | 351   |
| Juv Place & Aftercare     | 0                                | 6                              | 6                                | 1                                | 239                            | 240                              | 1   | 247   | 250   |
| Labor Dept.               | 0                                | 13                             | 13                               | 1                                | 127                            | 128                              | 0   | 141   | 141   |
| Land Resources Conser Com | 0                                | 4                              | 4                                | 1                                | 56                             | 57                               | 33  | 94  | 61  |
| Lander College            | 4                                | 4                              | 8                                | 98                               | 121                            | 219                              | 0   | 227   | 226   |
| Law Enforcement Div St.   | 3                                | 13                             | 16                               | 0                                | 341                            | 341                              | 3   | 360   | 360   |
| Law Enf Off Hall of Fame  | 0                                | 0                              | 0                                | 0                                | 2                              | 2                                | 2   | 0   | 2   |
| Library State             | 0                                | 0                              | 0                                | 1                                | 48                             | 49                               | 0   | 49  | 49  |
| Lt. Governor's Office     | 0                                | 0                              | 0                                | 1                                | 4                              | 5                                | 0   | 5   | 5   |
| Loc Gov, Div of           | 0                                | 0                              | 0                                | 1                                | 2                              | 3                                | 0   | 3   | 3   |
| Med Exams, Bd of          | 0                                | 2                              | 2                                | 1                                | 8                              | 9                                | 2   | 13  | 13  |
| Medical University        | 54                               | 213                            | 267                              | 1225                             | 3674                           | 4899                             | 527   | 5693  | 5132  |
| Mental Health             | 13                               | 275                            | 288                              | 100                              | 5212                           | 5312                             | 84  | 5684  | 5625  |

TABLE I

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

| Agency                    | VACANT POSITIONS                 |                                |                                  | FILLED POSITIONS                 |                                |                                  |   |   |   |
|---------------------------|----------------------------------|--------------------------------|----------------------------------|----------------------------------|--------------------------------|----------------------------------|---|---|---|
|                           | (1)<br>Unclassified<br>Positions | (2)<br>Classified<br>Positions | (3)<br>Total Vacant<br>Positions | (4)<br>Unclassified<br>Positions | (5)<br>Classified<br>Positions | (6)<br>Total Filled<br>Positions | (7)<br>Temporary/<br>Part-Time<br>Positions | (8)<br>Grand Total<br>of Positions<br>(3 + 6 + 7) | (9)<br>Verified by<br>State Personnel<br>12-31-80 |
| Mental Retardation, Dept. | 0                                | 349                            | 349                              | 1                                | 4550                           | 4551                             | 16  | 4916  | 4904  |
| Motor Vehicle Mang. Div.  | 0                                | 0                              | 0                                | 1                                | 18                             | 19                               | 2   | 21  | 19  |
| Museum Commission         | 0                                | 1                              | 1                                | 1                                | 12                             | 13                               | 0   | 14  | 14  |
| Nursing, Board of         | 0                                | 0                              | 0                                | 1                                | 14                             | 15                               | 1   | 16  | 16  |
| Nursing Home Admnstrs Bd. | 0                                | 0                              | 0                                | 0                                | 1                              | 1                                | 0   | 1   | 1   |
| Off of Exec Dir-B&C Bd.   | 0                                | 1                              | 1                                | 1                                | 10                             | 11                               | 0   | 12  | 12  |
| Off of Exec Pol & Prog    | 4                                | 20                             | 24                               | 39                               | 270                            | 309                              | 2   | 335   | 335   |
| Old Exch Bldg Comm        | 0                                | 0                              | 0                                | 0                                | 1                              | 1                                | 0   | 1   | 1   |
| Oppor School, WLG         | 0                                | 3                              | 3                                | 31                               | 47                             | 78                               | 8   | 89  | 82  |
| Optic, Bd of Exam         | 0                                | 0                              | 0                                | 1                                | 0                              | 1                                | 0   | 1   | 1   |
| Optom, Bd of Exam         | 0                                | 0                              | 0                                | 1                                | 0                              | 1                                | 0   | 1   | 1   |
| Parks, Rec & Tourism      | 0                                | 22                             | 22                               | 1                                | 415                            | 416                              | 33  | 471   | 439   |
| Patriots Point Dev Auth   | 0                                | 1                              | 1                                | 1                                | 23                             | 24                               | 3   | 28  | 25  |
| Personnel Division, St.   | 0                                | 8                              | 8                                | 1                                | 130                            | 131                              | 3   | 142   | 139   |
| Pharm Exam Bd.            | 0                                | 0                              | 0                                | 1                                | 1                              | 2                                | 0   | 2   | 2   |
| Phys Ther Bd Exam & Res   | 0                                | 0                              | 0                                | 0                                | 1                              | 1                                | 0   | 1   | 1   |
| Prob, Parole & Pardon Bd  | 0                                | 3                              | 3                                | 1                                | 290                            | 291                              | 1   | 295   | 296   |
| Pub Serv Commission       | 0                                | 8                              | 8                                | 8                                | 128                            | 136                              | 0   | 144   | 144   |
| Real Estate Comm          | 0                                | 2                              | 2                                | 1                                | 15                             | 16                               | 0   | 18  | 18  |

TABLE I

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

| Agency                      | VACANT POSITIONS                 |                                |                                  | FILLED POSITIONS                 |                                |                                  |   |   |   |
|-----------------------------|----------------------------------|--------------------------------|----------------------------------|----------------------------------|--------------------------------|----------------------------------|---|---|---|
|                             | (1)<br>Unclassified<br>Positions | (2)<br>Classified<br>Positions | (3)<br>Total Vacant<br>Positions | (4)<br>Unclassified<br>Positions | (5)<br>Classified<br>Positions | (6)<br>Total Filled<br>Positions | (7)<br>Temporary/<br>Part-Time<br>Positions | (8)<br>Grand Total<br>of Positions<br>(3 + 6 + 7) | (9)<br>Verified by<br>State Personnel<br>12-31-80 |
| Res & State Services        | 0                                | 2                              | 2                                | 8                                | 60                             | 68                               | 5   | 75  | 70  |
| Residential Home Bldr Comm  | 0                                | 0                              | 0                                | 1                                | 7                              | 8                                | 0   | 8   | 8   |
| Retirement System           | 0                                | 1                              | 1                                | 0                                | 93                             | 93                               | 5   | 99  | 94  |
| Sea Grant Consor            | 0                                | 0                              | 0                                | 1                                | 7                              | 8                                | 5   | 13  | 7   |
| Second Injury Fund          | 0                                | 0                              | 0                                | 1                                | 7                              | 8                                | 0   | 8   | 8   |
| Secretary of State          | 0                                | 1                              | 1                                | 0                                | 19                             | 19                               | 0   | 20  | 21  |
| Soc Ser, Dept. of           | 1                                | 302                            | 303                              | 10                               | 4456                           | 4466                             | 3   | 4772  | 4788  |
| Spch Path & Aud Exam Bd.    | 0                                | 0                              | 0                                | 0                                | 1                              | 1                                | 0   | 1   | 1   |
| State Bd of Accountancy     | 0                                | 0                              | 0                                | 1                                | 2                              | 3                                | 0   | 3   | 3   |
| State College               | 8                                | 24                             | 32                               | 286                              | 388                            | 674                              | 37  | 743   | 715   |
| Tax Commission              | 0                                | 11                             | 11                               | 3                                | 623                            | 626                              | 16  | 653   | 637   |
| Tech & Comp Ed., Bd.        | 60                               | 94                             | 154                              | 1398                             | 1625                           | 3023                             | 2178  | 5355  | 3189  |
| Treasurers Office           | 0                                | 2                              | 2                                | 1                                | 37                             | 38                               | 2   | 42  | 40  |
| University of S.C.          | 106                              | 185                            | 291                              | 2027                             | 2609                           | 4636                             | 5766  | 10,693  | 4904  |
| Veterans' Affairs           | 0                                | 0                              | 0                                | 4                                | 18                             | 22                               | 0   | 22  | 22  |
| Veterinary Examrs Bd.       | 0                                | 0                              | 0                                | 0                                | 1                              | 1                                | 0   | 1   | 1   |
| Voc & Tech Ed., Adv Council | 0                                | 0                              | 0                                | 1                                | 2                              | 3                                | 0   | 3   | 3   |
| Vocational Rehabilitation   | 0                                | 56                             | 56                               | 35                               | 1066                           | 1101                             | 62  | 1219  | 1121  |

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TABLE 2

STATE'S TOTAL TRAVEL EXPENDITURES OCTOBER - DECEMBER 1980\*

|                | <u>No. of<br/>Air<br/>Trips</u> | <u>Air<br/>Travel</u> | <u>Public<br/>Transp.</u> | <u>Mileage</u> | <u>Misc.</u> | <u>Per Diem and<br/>Subsistence</u> | <u>Quarter<br/>Total</u> |
|----------------|---------------------------------|-----------------------|---------------------------|----------------|--------------|-------------------------------------|--------------------------|
| Grand<br>Total | 3,309                           | \$843,349             | \$494,926                 | \$2,529,460    | \$672,015    | \$2,198,765                         | \$6,738,517              |

Cumulative FY Total  
\$11,218,687

\*Includes legislative travel expenditures.

## AUTOMATED REPORTS

### I. EXPLANATION OF THE AUTOMATED BUDGET AND EXPENDITURE REPORT FACQ151B

For identification of origin purposes the printouts are labeled FACQ in the top right hand corner. These reports are generated by the data processing staff of the Comptroller General's Office from a single computer data bank.

Each of the thirteen "Lump Sum" agencies with tape generating capability and the Financial Data Processing Division of the State Auditor's Office prepare computer tapes using a uniform format. The tapes, with few exceptions, contain detailed records of financial transactions in each State agency that is required to report under Act 561. South Carolina State College has acquired an improved computer capability. They are now in the process of developing computer programs which will permit them to submit a quarterly expenditures tape as do the other Lump Sum agencies. The South Carolina Sea Grant Consortium also has been established as a Lump Sum agency and has begun submitting tapes each quarter.

The data on these tapes are merged into a central computer file from which nine different types of reports are produced. The following pages contain photocopies of one of these reports.

The FACQ151B Report (p.15) is aggregated to a very high degree. It shows the budgets, transfers and expenditures for each agency in State Government. Because it also includes inter-departmental transfers, corrections and reimbursements, the total and the rate of expenditure figures may be distorted in some cases.



Other reports on file at the Audit Council show more detail thus permitting most of the areas of distortion to be identified if not explained. They show both the Major Budget Code and the Transaction Class detail for the entirety of the State's Accounting system. Certain of these reports show the fiscal activities within each account within each State agency. The offices specifically exempted from the FAA have been deleted, however, their fiscal activity is included in the State totals.

The last column on the right hand side of the printout copies is labeled "Rate of Expenditure." It is a very useful figure for analysts because it reflects what percent of the budget was spent during the quarter. 1.0 indicates a one-to-one correspondence - that is, during the quarter, 100% of the amount budgeted for the quarter was spent. 1.1 indicates that slightly more than 100% of the quarter's budget was spent.

To calculate the "Rate of Expenditure" the computer program divides the total "budget" for the accounting period (usually the fiscal year) by the number of months in the fiscal accounting period and multiplies the results by 3. This yields an estimated figure for what the quarter's "Budget" should be. The actual expenditures are then divided by the estimated figure for the quarter's "Budget" to produce the "Rate of Expenditure." The following list explains the codes that appear in the "Rate of Expenditure" column.

- 0.0: No funds were expended, or less than 0.05% were expended from the "Budget" figure appearing on this line.
- 1.0: 100% of the quarter's "Budget," or approximately 25% of the year's "Budget" was spent during the quarter.

- 2.0: Twice the quarter's "Budget," or approximately 50% of the year's "Budget" was spent during the quarter.
- 3.0: Three times the quarter's "Budget," or approximately 75% of the year's "Budget" was spent during the quarter.
- 4.0: Four times the quarter's "Budget," or approximately 100% of the year's "Budget" was spent during the quarter.
- 9.9: Missing "Budget" data code. It usually means that there were no budget figures for this line.

The reader should note that usually there are three sets of automated reports. Some expenditures were made during the transition period into the current fiscal year. Some expenditures were made from funds appropriated in earlier fiscal years. Also, many of these expenditures were made from grants which correspond to the Federal Fiscal Year which ends in October. These types of expenditures are shown on printouts which have Fiscal Year 1978 in the upper left hand corner. Expenditures made from FY 78-79 funds appear on printouts with Fiscal Year 1979 in the upper left hand corner. Similarly, expenditures from FY 79-80 and 80-81 funds appear on printouts with Fiscal Year 1980 and 1981 in the upper left hand corner, respectively. The totals for the State, which are on the bottom line of the FY 80-81 report, include the expenditures from all reports.

## II. CAUTIONS IN ANALYZING THE FACQ REPORTS

As in any computer based information system that is in a developmental stage, the data presented must be viewed with a certain degree of discretion. A few problems have been discovered

which have the effect of distorting the figures in some areas. Where it has been possible to identify them, the distorted figures have been corrected manually during the preparation of this report for printing. The data for the agencies reported on the Financial Data Processing Division's tape are the most trouble free.

Because the Lump Sum agencies, especially the colleges and universities, include all their expenditures during the quarter, it is possible that certain of their expenditures may appear to exceed their budgets by large amounts. One reason this occurs is that some of the expenditures are from capitalization fund accounts which may have been established several years ago for projects such as building construction. If an agency shows these expenditures, but only includes budget figures for the current fiscal year, the agency's expenditures may appear at first glance to have exceeded its budget.

This is primarily a definitional problem and procedures are being developed to resolve it. It is also a characteristic of aggregate level analysis that some precision is lost when expenditures from all accounts are displayed together. In general, most of these types of distortions can be identified presently when reviewing the other computer reports on file at the Audit Council which contain more detail about specific accounts within agencies.

### III. PLANNED ANALYSES

One type of analysis which legislators have requested consistently is a comparative review of expenditures across each quarter of the fiscal year to see if there is an unreasonable trend to spend more during the final quarter. It is anticipated that for the next legislative session the programs will be ready which will provide some simple descriptive statistics regarding rates of expenditures for both State level analysis as well as for agency level analysis. In order to conduct this type of analysis in a way that is meaningful to the appropriations process, we must be able to distinguish between expenditures out of the current fiscal year's appropriations and expenditures from funds earmarked for specific projects in previous years. Once this capability is developed to its fullest, it also will be possible to analyze expenditures within programs during the life of the programs. This report shows the first step in this area, as explained above, with the separation of expenditures among funds available from different fiscal years. It is anticipated that the new accounting system which is being developed for the State, (STARS - State Accounting and Reporting System), will incorporate these and other analytical capabilities which the State's current accounting system does not have.

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LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION -- AGENCY LEVEL  
FOR THE PERIOD 10/01/80 THRU 12/31/80

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|                          | APPROPRIATED<br>STATE AND<br>OTHER FUNDS | B AND C<br>AND OTHER<br>TRANSFERS | BUDGET         | EXPENDED<br>THIS<br>QUARTER | EXPENDED<br>FISCAL<br>Y-T-D | RATE<br>OF<br>BALANCE EXP |
|--------------------------|--|-----------------------------------|----------------|-----------------------------|-----------------------------|---------------------------|
| THE CITADEL              | 41,126.00                                |                                   | 41,126.00      |                             | 34,376.66                   | 6,749.34 0.0              |
| COLLEGE OF CHARLESTON    | 216,623.00                               |                                   | 216,623.00     |                             | 99,583.89                   | 117,039.11 0.0            |
| UNIVERSITY OF S. C.      | 164,870,536.11                           |                                   | 164,870,536.11 |                             | 147,134,952.22              | 17,735,583.89 0.0         |
| WINTHROP COLLEGE         | 66,020.00                                |                                   | 66,020.00      |                             | 6,588.96                    | 59,431.04 0.0             |
| MEDICAL UNIVERSITY       | 4,114,073.97                             | 5,670,724.51                      | 9,784,798.48   |                             | 5,683,038.61                | 4,101,759.87 0.0          |
| MENTAL HEALTH DEPARTMENT |  |                                   |                | 1,221,404.27                | 4,202,539.96                | 4,202,539.96- 9.9         |
| 80                       | 169,308,379.08                           | 5,670,724.51                      | 174,979,103.59 | 1,221,404.27                | 157,161,080.30              | 17,818,023.29 .4          |

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| AGENCY                     | APPROPRIATED<br>STATE AND<br>OTHER FUNDS | B AND C<br>AND OTHER<br>TRANSFERS | BUDGET         | EXPENDED<br>THIS<br>QUARTER | EXPENDED<br>FISCAL<br>Y-T-D | RATE<br>OF<br>BALANCE<br>EXP |
|----------------------------|--|-----------------------------------|----------------|-----------------------------|-----------------------------|------------------------------|
| USC-LANCASTER CAMPUS       | 1,123,591.00                             |                                   | 1,123,591.00   | 291,868.03                  | 580,994.51                  | 542,596.49 1.0               |
| USC-SALKAHATCHIE CAMPUS    | 676,776.00                               |                                   | 676,776.00     | 176,732.88                  | 347,435.00                  | 329,341.00 1.0               |
| USC-UNION CAMPUS           | 496,977.00                               |                                   | 496,977.00     | 249,612.31                  | 252,924.79                  | 244,052.21 2.0               |
| WINTHROP COLLEGE           | 31,905,780.32                            |                                   | 31,905,780.32  | 5,612,413.69                | 10,012,798.84               | 21,892,981.48 .6             |
| MEDICAL UNIVERSITY         | 137,115,368.29                           | 4,388,707.92                      | 141,504,076.21 | 33,678,439.72               | 67,173,297.04               | 74,330,779.17 1.4            |
| ADV COUNCIL VOC & TEC ED   | 97,362.23                                |                                   | 97,362.23      | 31,313.43                   | 60,861.60                   | 36,500.63 1.3                |
| TECHNICAL & COMP EDUC BD   | 49,960,303.03                            | 5,201,847.07                      | 55,162,150.10  | 15,998,839.60               | 31,630,847.17               | 23,531,302.93 1.2            |
| EDUCATION DEPARTMENT       | 739,146,926.07                           | 20,326,163.41                     | 759,473,089.48 | 201,033,344.56              | 389,353,874.57              | 370,119,214.91 1.1           |
| EDUCATIONAL TELEVISION COM | 15,855,862.73                            | 1,830,846.38                      | 17,686,709.11  | 4,555,305.71                | 10,171,958.69               | 7,514,750.42 1.0             |
| WIL LGU GRAY OPPORTUN SCH  | 1,400,146.82                             | 1,229.51-                         | 1,398,917.31   | 415,956.42                  | 728,158.78                  | 670,758.53 1.2               |
| DEAF & BLIND SCHOOL        | 6,939,805.74                             | 6,661.96-                         | 6,933,143.78   | 2,201,928.62                | 3,128,002.47                | 3,805,141.31 1.3             |
| ARCHIVES & HISTORY DEPT    | 3,560,314.99                             | 30,000.00                         | 3,590,314.99   | 932,558.52                  | 2,230,273.94                | 1,360,041.05 1.0             |
| CONFEDERATE RELIC ROOM     | 110,220.00                               |                                   | 110,220.00     | 18,758.83                   | 66,460.17                   | 43,759.83 .7                 |
| STATE LIBRARY              | 3,386,250.26                             | 7,307.64-                         | 3,378,942.62   | 887,371.52                  | 1,877,647.04                | 1,501,295.58 1.1             |
| ARTS COMMISSION            | 1,486,345.68                             | 7,214.86-                         | 1,479,130.82   | 380,948.36                  | 720,703.08                  | 758,427.74 1.0               |
| MUSEUM COMMISSION          | 375,776.22                               |                                   | 375,776.22     | 94,344.67                   | 197,723.02                  | 178,053.20 1.0               |
| HEALTH & ENVIRON CONTROL   | 78,137,919.27                            | 1,425,054.11-                     | 76,712,865.16  | 24,260,342.51               | 50,724,895.74               | 25,987,969.42 1.3            |
| MENTAL RETARDATION DEPT    | 37,412,933.00                            |                                   | 37,412,933.00  | 21,394,485.84               | 40,238,144.06               | 2,825,211.06- 2.1            |
| ALCOHOL & DRUG ABUSE COMM  | 5,100,674.62                             | 120,676.96-                       | 4,979,997.66   | 993,813.21                  | 3,235,279.52                | 1,744,718.14 .8              |
| SOCIAL SERVICES DEPARTMENT | 296,090,202.65                           | 4,260,981.76-                     | 291,829,220.89 | 108,425,252.29              | 222,718,876.78              | 89,110,344.11 1.5            |
| VOCATIONAL REHABILITATION  | 24,387,127.34                            | 892,785.60                        | 25,279,912.94  | 8,952,980.65                | 18,209,429.94               | 7,070,483.00 1.4             |
| JOHN DE LA HOME SCHOOL     | 1,355,865.34                             | 4,692.30                          | 1,360,557.64   | 428,246.33                  | 711,605.89                  | 648,951.75 1.3               |
| FOSTER CARE REVIEW BDS SYS | 276,954.10                               |                                   | 276,954.10     | 66,738.27                   | 129,857.53                  | 147,096.57 1.0               |
| CHILDRENS BUREAU           | 746,132.96                               | 13,339.30-                        | 732,793.66     | 178,820.76                  | 344,024.25                  | 388,769.41 1.0               |
| BLIND COMMISSION           | 3,623,994.41                             | 60,032.00-                        | 3,563,962.41   | 1,046,015.32                | 2,156,411.02                | 1,407,551.39 1.2             |
| AGING COMMISSION           | 6,489,116.82                             | 35,038.59-                        | 6,454,078.23   | 2,107,791.10                | 3,112,288.77                | 1,341,789.46 1.3             |
| HOUSING AUTHORITY          | 3,192,085.67                             |                                   | 3,192,085.67   | 671,185.24                  | 1,377,148.48                | 1,814,937.19 .8              |
| HUMAN AFFAIRS COMM         | 907,485.30                               | 37,670.00-                        | 869,815.30     | 275,460.08                  | 587,741.57                  | 282,073.73 1.3               |
| VETERANS AFFAIRS DEPT      | 883,554.00                               |                                   | 883,554.00     | 215,577.53                  | 459,224.27                  | 424,329.73 1.0               |
| COMMISSION CN WOMEN        | 36,578.02                                |                                   | 36,578.02      | 9,210.64                    | 18,173.18                   | 18,404.84 1.0                |
| PROBATION PAROLE PARDON BD | 4,833,713.77                             | 46,718.73                         | 4,880,432.50   | 1,186,269.54                | 2,492,102.72                | 2,388,329.78 1.0             |
| YOUTH SERVICES DEPARTMENT  | 13,383,401.25                            | 30,897.14                         | 13,414,298.39  | 3,201,615.72                | 8,659,043.40                | 8,755,254.99 1.0             |
| JUV PLACEMENT & AFTERCARE  | 4,838,967.81                             | 143,686.00                        | 4,984,653.81   | 1,185,878.97                | 2,490,719.29                | 2,493,934.52 1.0             |
| LAW ENF TRAINING COUNCIL   | 2,528,812.18                             | 299.00                            | 2,529,111.18   | 498,279.52                  | 1,070,499.68                | 1,458,611.52 .8              |
| LAW OFFICERS HALL FAME COM | 393,100.54                               |                                   | 393,100.54     | 20,592.42                   | 47,161.78                   | 345,93                       |

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## CONCLUSION

The thrust of the Accountability Act is to provide useful information to the General Assembly. This volume has briefly described the types of data now available and has presented summaries of some of the data. Many observers have commented that the state-level fiscal information system emerging from the Fiscal Accountability Act is channeling the State's use of its information resources in ways that greatly improve the efficiency and effectiveness of governmental oversight.

Several projects are underway which will further complement and improve the usefulness of the Fiscal Accountability Act data. Efforts to improve the comprehensiveness, accuracy and efficiency of the automated reporting procedures are continuing. The Comptroller General, the State Auditor, the State Personnel Division, the Division of General Services, and many State agencies have responded very generously to the Audit Council's requests for advice and assistance in improving the efficiency of reporting.

More detailed data is on file at the Audit Council. The project staff is prepared to answer inquiries, verify accuracy, provide clarifications where needed, and discuss the data collection procedures. It is anticipated that the Fiscal Accountability Act data holdings will be a useful starting point for any person or agency that may need data involving State agencies.